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**SUBSTITUTE HOUSE BILL 1967**

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**State of Washington**

**54th Legislature**

**1995 Regular Session**

**By** House Committee on Transportation (originally sponsored by Representatives Romero, Robertson, R. Fisher, K. Schmidt, Tokuda, Chopp, Patterson, Regala, Hatfield, Wolfe, Cole, Dellwo, Valle and Ogden)

Read first time 03/06/95.

1 AN ACT Relating to licensing and registration crimes; amending RCW  
2 46.16.010, 46.16.160, 47.68.255, 88.02.118, and 82.32.330; adding a new  
3 section to chapter 46.68 RCW; creating a new section; prescribing  
4 penalties; and providing an effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 46.16.010 and 1993 c 238 s 1 are each amended to read  
7 as follows:

8 (1) It is unlawful for a person to operate any vehicle over and  
9 along a public highway of this state without first having obtained and  
10 having in full force and effect a current and proper vehicle license  
11 and display vehicle license number plates therefor as by this chapter  
12 provided. Failure to make initial registration before operation on the  
13 highways of this state is a misdemeanor, and any person convicted  
14 thereof shall be punished by a fine of no less than three hundred  
15 thirty dollars, no part of which may be suspended or deferred. Failure  
16 to renew an expired registration before operation on the highways of  
17 this state is a traffic infraction.

18 (2) The licensing of a vehicle in another state by a resident of  
19 this state, as defined in RCW 46.16.028, evading the payment of any tax

1 or license fee imposed in connection with registration, is a gross  
2 misdemeanor punishable as follows:

3 (a) For a first offense, up to one year in the county jail and a  
4 fine equal to twice the amount of delinquent taxes and fees, no part of  
5 which may be suspended or deferred;

6 (b) For a second or subsequent offense, up to one year in the  
7 county jail and a fine equal to (~~three~~) four times the amount of  
8 delinquent taxes and fees, no part of which may be suspended or  
9 deferred;

10 (c) An amount equal to the delinquent taxes and fees shall be  
11 deposited in the same manner as provided in RCW 46.16.160(9). The  
12 additional amounts levied as fines shall be deposited in the vehicle  
13 licensing fraud account created in the state treasury.

14 (3) These provisions shall not apply to farm (~~vehicle[s]~~)  
15 vehicles as defined in RCW 46.04.181 if operated within a radius of  
16 fifteen miles of the farm where principally used or garaged, farm  
17 tractors and farm implements including trailers designed as cook or  
18 bunk houses used exclusively for animal herding temporarily operating  
19 or drawn upon the public highways, and trailers used exclusively to  
20 transport farm implements from one farm to another during the daylight  
21 hours or at night when such equipment has lights that comply with the  
22 law: PROVIDED FURTHER, That these provisions shall not apply to spray  
23 or fertilizer applicator rigs designed and used exclusively for  
24 spraying or fertilization in the conduct of agricultural operations and  
25 not primarily for the purpose of transportation, and nurse rigs or  
26 equipment auxiliary to the use of and designed or modified for the  
27 fueling, repairing or loading of spray and fertilizer applicator rigs  
28 and not used, designed or modified primarily for the purpose of  
29 transportation: PROVIDED FURTHER, That these provisions shall not  
30 apply to fork lifts operated during daylight hours on public highways  
31 adjacent to and within five hundred feet of the warehouses which they  
32 serve: PROVIDED FURTHER, That these provisions shall not apply to  
33 equipment defined as follows:

34 "Special highway construction equipment" is any vehicle which is  
35 designed and used primarily for grading of highways, paving of  
36 highways, earth moving, and other construction work on highways and  
37 which is not designed or used primarily for the transportation of  
38 persons or property on a public highway and which is only incidentally  
39 operated or moved over the highway. It includes, but is not limited

1 to, road construction and maintenance machinery so designed and used  
2 such as portable air compressors, air drills, asphalt spreaders,  
3 bituminous mixers, bucket loaders, track laying tractors, ditchers,  
4 leveling graders, finishing machines, motor graders, paving mixers,  
5 road rollers, scarifiers, earth moving scrapers and carryalls, lighting  
6 plants, welders, pumps, power shovels and draglines, self-propelled and  
7 tractor-drawn earth moving equipment and machinery, including dump  
8 trucks and tractor-dump trailer combinations which either (1) are in  
9 excess of the legal width or (2) which, because of their length, height  
10 or unladen weight, may not be moved on a public highway without the  
11 permit specified in RCW 46.44.090 and which are not operated laden  
12 except within the boundaries of the project limits as defined by the  
13 contract, and other similar types of construction equipment, or (3)  
14 which are driven or moved upon a public highway only for the purpose of  
15 crossing such highway from one property to another, provided such  
16 movement does not exceed five hundred feet and the vehicle is equipped  
17 with wheels or pads which will not damage the roadway surface.

18 Exclusions:

19 "Special highway construction equipment" does not include any of  
20 the following:

21 Dump trucks originally designed to comply with the legal size and  
22 weight provisions of this code notwithstanding any subsequent  
23 modification which would require a permit, as specified in RCW  
24 46.44.090, to operate such vehicles on a public highway, including  
25 trailers, truck-mounted transit mixers, cranes and shovels, or other  
26 vehicles designed for the transportation of persons or property to  
27 which machinery has been attached.

28 (4) The following vehicles, whether operated solo or in  
29 combination, are exempt from license registration and displaying  
30 license plates as required by this chapter:

31 (a) A converter gear used to convert a semitrailer into a trailer  
32 or a two-axle truck or tractor into a three or more axle truck or  
33 tractor or used in any other manner to increase the number of axles of  
34 a vehicle. Converter gear includes an auxiliary axle, booster axle,  
35 dolly, and jeep axle.

36 (b) A tow dolly that is used for towing a motor vehicle behind  
37 another motor vehicle. The front or rear wheels of the towed vehicle  
38 are secured to and rest on the tow dolly that is attached to the towing  
39 vehicle by a tow bar.

1       **Sec. 2.** RCW 46.16.160 and 1993 c 102 s 2 are each amended to read  
2 as follows:

3       (1) The owner of a vehicle which under reciprocal relations with  
4 another jurisdiction would be required to obtain a license registration  
5 in this state or an unlicensed vehicle which would be required to  
6 obtain a license registration for operation on public highways of this  
7 state may, as an alternative to such license registration, secure and  
8 operate such vehicle under authority of a trip permit issued by this  
9 state in lieu of a Washington certificate of license registration, and  
10 licensed gross weight if applicable. The licensed gross weight may not  
11 exceed eighty thousand pounds for a combination of vehicles nor forty  
12 thousand pounds for a single unit vehicle with three or more axles.  
13 Trip permits may also be issued for movement of mobile homes pursuant  
14 to RCW 46.44.170. For the purpose of this section, a vehicle is  
15 considered unlicensed if the licensed gross weight currently in effect  
16 for the vehicle or combination of vehicles is not adequate for the load  
17 being carried. Vehicles registered under RCW 46.16.135 shall not be  
18 operated under authority of trip permits in lieu of further  
19 registration within the same registration year.

20       (2) Each trip permit shall authorize the operation of a single  
21 vehicle at the maximum legal weight limit for such vehicle for a period  
22 of three consecutive days commencing with the day of first use. No  
23 more than three such permits may be used for any one vehicle in any  
24 period of thirty consecutive days. Every permit shall identify, as the  
25 department may require, the vehicle for which it is issued and shall be  
26 completed in its entirety and signed by the operator before operation  
27 of the vehicle on the public highways of this state. Correction of  
28 data on the permit such as dates, license number, or vehicle  
29 identification number invalidates the permit. The trip permit shall be  
30 displayed on the vehicle to which it is issued as prescribed by the  
31 department.

32       (3) Vehicles operating under authority of trip permits are subject  
33 to all laws, rules, and regulations affecting the operation of like  
34 vehicles in this state.

35       (4) Prorate operators operating commercial vehicles on trip permits  
36 in Washington shall retain the customer copy of such permit for four  
37 years.

38       (5) ((Blank)) Trip permits may be obtained from field offices of  
39 the department of transportation, Washington state patrol, department

1 of licensing, or other agents appointed by the department. For each  
2 permit issued, there shall be collected a filing fee as provided by RCW  
3 46.01.140, an administrative fee of eight dollars, and an excise tax of  
4 one dollar. If the filing fee amount of one dollar prescribed by RCW  
5 46.01.140 is increased or decreased after January 1, 1981, the  
6 administrative fee shall be adjusted to compensate for such change to  
7 insure that the total amount collected for the filing fee,  
8 administrative fee, and excise tax remain at ten dollars. These fees  
9 and taxes are in lieu of all other vehicle license fees and taxes. No  
10 exchange, credits, or refunds may be given for trip permits after they  
11 have been purchased.

12 (6) The department may appoint county auditors or businesses as  
13 agents for the purpose of selling trip permits to the public. County  
14 auditors or businesses so appointed may retain the filing fee collected  
15 for each trip permit to defray expenses incurred in handling and  
16 selling the permits.

17 (7) A violation of or a failure to comply with any provision of  
18 this section is a gross misdemeanor.

19 (8) The department of licensing may adopt rules as it deems  
20 necessary to administer this section.

21 (9) All administrative fees and excise taxes collected under the  
22 provisions of this chapter shall be forwarded by the department with  
23 proper identifying detailed report to the state treasurer who shall  
24 deposit the administrative fees to the credit of the motor vehicle fund  
25 and the excise taxes to the credit of the general fund. Filing fees  
26 will be forwarded and reported to the state treasurer by the department  
27 as prescribed in RCW 46.01.140. All penalties and fines collected  
28 under RCW 46.16.010 shall be deposited in the vehicle licensing fraud  
29 account created by section 6 of this act.

30 **Sec. 3.** RCW 47.68.255 and 1993 c 238 s 2 are each amended to read  
31 as follows:

32 A person who is required to register an aircraft under this chapter  
33 and who registers an aircraft in another state or foreign country  
34 evading the Washington aircraft excise tax is guilty of a gross  
35 misdemeanor. For a second or subsequent offense, the person convicted  
36 is also subject to a fine equal to four times the amount of delinquent  
37 taxes and fees, no part of which may be suspended or deferred. Excise

1 taxes owed and fines assessed shall be deposited in the manner provided  
2 under RCW 46.16.160(9).

3 **Sec. 4.** RCW 88.02.118 and 1993 c 238 s 4 are each amended to read  
4 as follows:

5 It is a gross misdemeanor punishable as provided under chapter  
6 9A.20 RCW for any person owning a vessel subject to taxation under  
7 chapter 82.49 RCW to register a vessel in another state to avoid  
8 Washington state vessel excise tax required under chapter 82.49 RCW or  
9 to obtain a vessel dealer's registration for the purpose of evading  
10 excise tax on vessels under chapter 82.49 RCW. For a second or  
11 subsequent offense, the person convicted is also subject to a fine  
12 equal to four times the amount of delinquent taxes and fees, no part of  
13 which may be suspended or deferred. Excise taxes owed and fines  
14 assessed shall be deposited in the manner provided under RCW  
15 46.16.160(9).

16 **Sec. 5.** RCW 82.32.330 and 1991 c 330 s 1 are each amended to read  
17 as follows:

18 (1) For purposes of this section:

19 (a) "Disclose" means to make known to any person in any manner  
20 whatever a return or tax information;

21 (b) "Return" means a tax or information return or claim for refund  
22 required by, or provided for or permitted under, the laws of this state  
23 which is filed with the department of revenue by, on behalf of, or with  
24 respect to a person, and any amendment or supplement thereto, including  
25 supporting schedules, attachments, or lists that are supplemental to,  
26 or part of, the return so filed;

27 (c) "Tax information" means (i) a taxpayer's identity, (ii) the  
28 nature, source, or amount of the taxpayer's income, payments, receipts,  
29 deductions, exemptions, credits, assets, liabilities, net worth, tax  
30 liability deficiencies, overassessments, or tax payments, whether taken  
31 from the taxpayer's books and records or any other source, (iii)  
32 whether the taxpayer's return was, is being, or will be examined or  
33 subject to other investigation or processing, (iv) a part of a written  
34 determination that is not designated as a precedent and disclosed  
35 pursuant to RCW 82.32.410, or a background file document relating to a  
36 written determination, and (v) other data received by, recorded by,  
37 prepared by, furnished to, or collected by the department of revenue

1 with respect to the determination of the existence, or possible  
2 existence, of liability, or the amount thereof, of a person under the  
3 laws of this state for a tax, penalty, interest, fine, forfeiture, or  
4 other imposition, or offense: PROVIDED, That data, material, or  
5 documents that do not disclose information related to a specific or  
6 identifiable taxpayer do not constitute tax information under this  
7 section. Except as provided by RCW 82.32.410, nothing in this chapter  
8 shall require any person possessing data, material, or documents made  
9 confidential and privileged by this section to delete information from  
10 such data, material, or documents so as to permit its disclosure;

11 (d) "State agency" means every Washington state office, department,  
12 division, bureau, board, commission, or other state agency; and

13 (e) "Taxpayer identity" means the taxpayer's name, address,  
14 telephone number, registration number, or any combination thereof, or  
15 any other information disclosing the identity of the taxpayer.

16 (2) Returns and tax information shall be confidential and  
17 privileged, and except as authorized by this section, neither the  
18 department of revenue nor any officer, employee, agent, or  
19 representative thereof nor any other person may disclose any return or  
20 tax information.

21 (3) The foregoing, however, shall not prohibit the department of  
22 revenue or an officer, employee, agent, or representative thereof from:

23 (a) Disclosing such return or tax information in a civil or  
24 criminal judicial proceeding or an administrative proceeding:

25 (i) In respect of any tax imposed under the laws of this state if  
26 the taxpayer or its officer or other person liable under Title 82 RCW  
27 is a party in the proceeding; or

28 (ii) In which the taxpayer about whom such return or tax  
29 information is sought and another state agency are adverse parties in  
30 the proceeding;

31 (b) Disclosing, subject to such requirements and conditions as the  
32 director shall prescribe by rules adopted pursuant to chapter 34.05  
33 RCW, such return or tax information regarding a taxpayer to such  
34 taxpayer or to such person or persons as that taxpayer may designate in  
35 a request for, or consent to, such disclosure, or to any other person,  
36 at the taxpayer's request, to the extent necessary to comply with a  
37 request for information or assistance made by the taxpayer to such  
38 other person: PROVIDED, That tax information not received from the  
39 taxpayer shall not be so disclosed if the director determines that such

1 disclosure would compromise any investigation or litigation by any  
2 federal, state, or local government agency in connection with the civil  
3 or criminal liability of the taxpayer or another person, or that such  
4 disclosure is contrary to any agreement entered into by the department  
5 that provides for the reciprocal exchange of information with other  
6 government agencies which agreement requires confidentiality with  
7 respect to such information unless such information is required to be  
8 disclosed to the taxpayer by the order of any court;

9 (c) Disclosing the name of a taxpayer with a deficiency greater  
10 than five thousand dollars and against whom a warrant under RCW  
11 82.32.210 has been either issued or (~~failed~~{~~filed~~}) filed and  
12 remains outstanding for a period of at least ten working days. The  
13 department shall not be required to disclose any information under this  
14 subsection if a taxpayer: (i) Has been issued a tax assessment; (ii)  
15 has been issued a warrant that has not been filed; and (iii) has  
16 entered a deferred payment arrangement with the department of revenue  
17 and is making payments upon such deficiency that will fully satisfy the  
18 indebtedness within twelve months;

19 (d) Disclosing the name of a taxpayer with a deficiency greater  
20 than five thousand dollars and against whom a warrant under RCW  
21 82.32.210 has been filed with a court of record and remains  
22 outstanding;

23 (e) Publishing statistics so classified as to prevent the  
24 identification of particular returns or reports or items thereof;

25 (f) Disclosing such return or tax information, for official  
26 purposes only, to the governor or attorney general, or to any state  
27 agency, or to any committee or subcommittee of the legislature dealing  
28 with matters of taxation, revenue, trade, commerce, the control of  
29 industry or the professions;

30 (g) Permitting the department of revenue's records to be audited  
31 and examined by the proper state officer, his or her agents and  
32 employees;

33 (h) Disclosing any such return or tax information to a peace  
34 officer as defined in RCW 9A.04.110 or county prosecuting attorney, for  
35 official purposes. A peace officer or county prosecuting attorney who  
36 receives such return or tax information may disclose that return or tax  
37 information to another person if the disclosure is made in the proper  
38 discharge of the official duties of the prosecuting attorney or peace  
39 officer;

1        (i) Disclosing any such return or tax information to the proper  
2 officer of the internal revenue service of the United States, the  
3 Canadian government or provincial governments of Canada, or to the  
4 proper officer of the tax department of any state or city or town or  
5 county, for official purposes, but only if the statutes of the United  
6 States, Canada or its provincial governments, or of such other state or  
7 city or town or county, as the case may be, grants substantially  
8 similar privileges to the proper officers of this state; or

9        ~~((i))~~ (j) Disclosing any such return or tax information to the  
10 Department of Justice, the Bureau of Alcohol, Tobacco and Firearms of  
11 the Department of the Treasury, the Department of Defense, the United  
12 States customs service, the coast guard of the United States, and the  
13 United States department of transportation, or any authorized  
14 representative thereof, for official purposes;

15        ~~((j))~~ (k) Publishing or otherwise disclosing the text of a  
16 written determination designated by the director as a precedent  
17 pursuant to RCW 82.32.410; or

18        ~~((k))~~ (l) Disclosing, in a manner that is not associated with  
19 other tax information, the taxpayer name, business address, mailing  
20 address, revenue tax registration numbers, standard industrial  
21 classification code of a taxpayer, and the dates of opening and closing  
22 of business.

23        (4) Any person acquiring knowledge of any return or tax information  
24 in the course of his or her employment with the department of revenue  
25 and any person acquiring knowledge of any return or tax information as  
26 provided under subsection (3) (f), (g), (h), ~~((e))~~ (i), or (j) of this  
27 section, who discloses any such return or tax information to another  
28 person not entitled to knowledge of such return or tax information  
29 under the provisions of this section, shall ~~((upon conviction be  
30 punished by a fine not exceeding one thousand dollars and,))~~ be guilty  
31 of a misdemeanor. If the person found guilty of such violation is an  
32 officer or employee of the state, such person shall forfeit such office  
33 or employment and shall be incapable of holding any public office or  
34 employment in this state for a period of two years thereafter.

35        NEW SECTION. **Sec. 6.** A new section is added to chapter 46.68 RCW  
36 to read as follows:

37        The vehicle licensing fraud account is created in the state  
38 treasury. All receipts from penalties and fines paid under RCW

1 46.16.010, 47.68.255, and 88.02.118 shall be deposited into the  
2 account. Moneys in the account may be spent only after appropriation.  
3 Expenditures from the account may be used only for vehicle license  
4 fraud enforcement and collections by the Washington state patrol and  
5 the department of revenue.

6 NEW SECTION. **Sec. 7.** The department of licensing shall develop a  
7 method of accepting applications and issuing trip permits by electronic  
8 means. The department shall present a progress report to the  
9 legislative transportation committee by December 15, 1995.

10 NEW SECTION. **Sec. 8.** Sections 1 through 6 of this act take effect  
11 January 1, 1996.

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